

Halter H. Reynolds

ANNUAL REPORT
of the
TOWN OFFICERS
of the
TOWN OF SIDNEY
MAINE



For the Year Ending
February 10, 1953



ANNUAL REPORT
of the
TOWN OFFICERS
of the
TOWN OF SIDNEY
MAINE

For the Year Ending
February 10, 1953

TOWN OFFICERS 1952-1953

Town Clerk
PEARL F. SMITH

Selectmen, Assessors and Overseers of the Poor
JENNIE J. BRACKETT

ARTHUR B. DAVENPORT (Deceased)
MARY F. PHILBRICK ROBERT McCORMACK

Treasurer and Collector
ALICE L. HAMMOND

Superintendent of Schools
HUBERT REDDING

School Committee
HORACE DRUMMOND PERCY VAN NOTE
PRISCILLA BACON

Road Commissioner
MALCOLM C. PHILBRICK

Health Officer
MARIE GRAVES, R. N.

Constables
WILLIAM W. COWAN MALCOLM C. PHILBRICK
Deputy-Constable ROBERT McCORMACK

Fire Ward
C. WILMONT GIFFORD

Chiefs of Fire Departments
ROBERT McCORMACK GEORGE M. ELLIS
SAMUEL P. HUNTINGTON

Members of Budget Committee
ERNEST WYMAN ALONZO DAVIS
ROBERT McCORMACK GEORGE MENDALL
DEAN BAILEY LENDALL GOFF
GEORGE POTTER

Alternates
C. WILMONT GIFFORD LESLIE LATHE

WARRANT FOR TOWN MEETING FOR 1953

To W. W. Cowan, Constable of Sidney, County of Kennebec:

GREETINGS:

In the name of the State of Maine you are hereby required to notify and warn the Inhabitants of the Town of Sidney qualified by law to vote in Town affairs to assemble at the Town Hall in said Town on Monday, the second day of March, A. D. 1953 at nine o'clock in the forenoon to act on the following articles, to wit:

Article 1. To choose a Moderator to preside at said Town Meeting.

Art. 2. To choose by ballot the following Town Officers for the ensuing year in accordance with Sections 38 to 52 of Chapter 5 of the Revised Statutes of Maine, thereto, to wit: Town Clerk, three Selectmen who shall serve as Assessors and Overseers of the Poor, Treasurer, Road Commissioner and one member of the School Committee to serve for three years. The Polls or Ballot Box for receiving ballots for the above mentioned officers shall be opened at 9:30 A. M., and shall be closed at 2:30 P. M.

Art. 3. To choose a Collector of Taxes.

Art. 4. To choose a Fire Ward.

Art. 5. To see if the Town will vote to raise and appropriate a sum of money for Memorial Day.

(Budget Committee recommends \$20.00)

Art. 6. To see if the Town will raise and appropriate \$100.00 for public health nursing in Sidney, said sum to be expended by the Maine Department of Health and Welfare, Bureau of Health, for local service.

(Budget Committee recommends \$100.00)

Art. 7. To see how much money the Town will vote to raise and appropriate to defray Town Charges.

(Budget Committee recommends \$4000.00)

Art. 8. To see how much money the Town will vote to raise and appropriate for Aid to Dependent Children.

(Budget Committee recommends \$500.00)

Art. 9. To see how much money the Town will vote to raise and appropriate for Support of Poor.

(Budget Committee recommends \$1000.00)

Art. 10. To see whether or not the Town will vote to raise and appropriate the sum of (\$50.00) fifty dollars to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95, of the Revised Statutes of Maine.

(Budget Committee—no recommendation)

Art. 11. To see if the Town will vote to hold a Town Fair in 1953 and if so, to choose officers and one director and raise money for the same.

(Budget Committee recommends \$100.00)

Art. 12. To see if the Town will authorize the Selectmen to procure a temporary loan or loans in anticipation of taxes for the purpose of paying indebtedness of the Town, such loans to be paid during the current municipal year by taxes.

Art. 13. To see if the Town will vote to appropriate the sum of \$150.00 to cooperate with the Maine Forest Service and Federal Government in the Control of the White

Pine Blister Rust in accordance with Revised Statutes, Chapter 22, Section 54.

(Budget Committee—no recommendation)

Art. 14. To see if the Town will authorize the Selectmen on behalf of the Town to duly advertise and sell at Public Auction any Real Estate acquired by the Town for non-payment of taxes thereon and to execute quit-claim deeds for such property.

Art. 15. To see if the Town will authorize the Treasurer to assign tax lien mortgages, assigned only by the unanimous approval of the Selectmen, for the amount of tax, interest and costs due.

Art. 16. To see what sum the Town will vote to raise and appropriate for State Aid Road Construction (in addition to the amounts regularly raised for the care of ways, highways, and bridges) under provisions of Sections 25 and 29, Chapter 20, R. S. 1944, as amended.

(Budget Committee recommends \$1066.00)

Art. 17. To see if the Town will vote to authorize the Selectmen to raise in behalf of said Town, the sum of six thousand, seven hundred dollars (\$6700.00) and to give the note or notes of the Town for said amount for the purpose of paying or refunding in whole or in part the outstanding indebtedness incurred for State Aid Highway construction which now has or may hereafter become due, said Town having the legal right to raise money for said purpose; said amount not to be included among any loans which may be procured in anticipation of taxes for the current municipal year.

Art. 18. To see if the Town will vote to authorize the Selectmen to transfer from cash on hand amounts needed, when necessary, so as to make payments to the Depositors Trust Co. to the next even hundreds of dollars.

Art. 19. To see if the Town will vote to raise and appropriate the sum of money to be spent under the direction of the Road Planning Committee, or take any other action thereon.

(Budget Committee recommends to raise \$500.00 and transfer \$2500.00 from excise money.)

Art. 20. To see how much money the Town will vote to raise and appropriate for Highways and Bridges.

(Budget Committee recommends \$3200.00, \$200.00 to be reserved for winter use.)

Art. 21. To see if the Town will authorize the Selectmen to petition the County Commissioners to close the Eight Rod Road from the south side of the bridge south of Clifton Tilton's residence to the Dinsmore Road.

Art. 22. To see what sum of money the Town will vote to raise and appropriate for Winter Highways.

(Budget Committee recommends \$7685.00)

Art. 23. To see if the Town will authorize the Selectmen to transfer from the excise account enough money to pay for gravel used on Town Road Improvement Fund construction in 1953, and on Special Resolve construction if any.

(Budget Committee in favor)

Art. 24. To see if the Town will vote to appoint a committee of three to work in conjunction with the Selectmen and State Authorities with a view to the completion of the Middle Road.

Art. 25. To see if the Town will vote to raise and appropriate the sum of \$600.00, same to be divided equally between the Pond Road, Middle Road and River Road Fire Departments this money is to be used for maintenance and equipment.

(Budget Committee recommends \$600.00)

Art. 26. To see if the Town will raise and appropriate a sum of money to be used to clean up the Town Cemetery Lot in the Field Cemetery and how much.

(Budget Committee recommends \$10.00)

Art. 27. To choose one or more members to the Road Planning Committee for 1953.

Art. 28. To choose a Budget Committee for 1953.

Art. 29. To see if the town will vote to set dates when taxes for 1953 shall be due and payable.

Art. 30. To see if the Town will vote to allow a discount on taxes for 1953, fix the dates and amount of discount.

Art. 31. To see if the inhabitants of the Town will vote to change the time of the annual Town meeting from daytime to evening.

Art. 32. To see how much money the Town will vote to raise and appropriate for the Common School Fund.

(Budget Committee recommends \$21,395.00)

Art. 33. To see how much money the Town will vote to raise and appropriate for the Special School Account.

(Budget Committee recommends \$660.00)

Art. 34. To see how much money the Town will vote to raise and appropriate for the repair of School Buildings.

(Budget Committee recommends \$1750.00)

Art. 35. To see how much money the Town will vote to raise and appropriate for seats and desks for the School Buildings.

(Budget Committee recommends \$550.00)

Art. 36. To see if the Town will vote to raise and appropriate a sum of money to be used to increase the School Building Fund now held in trust.

Art. 37. To see if the Town will vote to authorize the Selectmen to sell the blueberries on the land formerly owned by Arthur Robinson, on June 6, at 2:00 P. M. by sealed bids to the highest bidder. The Selectmen reserve the right to accept or reject any or all bids.

Art. 38. To see what sum of money, if any, the Town will vote to raise and appropriate for a complete revaluation of the Town.

Art. 39. To see if the Town will vote to raise and appropriate a sum of money to be used for calcium chloride for the highways.

(Budget Committee—no recommendation)

Art. 40. To see if the Town will vote to accept the sum of \$101.66 to be held in trust for the care and upkeep of the Friends Cemetery, so called, on the Quaker Road.

Art. 41. To see if the Town will vote to accept the sum of \$150.00 to be held in trust for the care and upkeep of the Carlos Hammond Lot in the Reynolds Hill Cemetery.

Art. 42. To see what sum of money, if any, the Town will vote to raise and appropriate for the erection of a flagpole at the Town Hall.

(Budget Committee—no recommendation)

Art. 43. To see if the Town will vote to raise and appropriate a sum of money to be used for the purpose of insuring Town employees.

(Budget Committee—no recommendation)

Art. 44. To see if the Town will vote to raise and appropriate a sum of money to be used for the purpose of liability insurance for the Town's protection.

(Budget Committee—no recommendation)

Art. 45. To see what action the Town will take in regard to raising a sum of money to be used for Civil Defense.

The Selectmen hereby give notice that they will be in session at their office for the purpose of correcting the list of voters at 8:30 o'clock in the forenoon of the day of said meeting. Hereof fail not to make due return of the Warrant with your doings thereon with the Clerk of said Town on or before the time of said meeting.

Given under our hands this fourteenth day of February, 1953.

JENNIE J. BRACKETT

ROBERT McCORMACK

MARY F. PHILBRICK

SELECTMEN'S REPORT

To the Citizens of the Town of Sidney:

We hereby submit our annual report for the year ending February 10, 1953.

VALUATION AND TAX

Resident real estate	\$273,565.00	
Non-resident real estate	142,415.00	
Total real estate		\$415,980.00
Resident personal estate	\$119,334.00	
Non-resident personal estate	3,130.00	
Total personal estate		\$122,464.00
Grand total valuation		\$538,444.00
Tax on above at 71 mills	\$ 38,229.52	
220 polls at \$3.00	660.00	
Fractional gain	1.16	
		\$38,890.68

APPROPRIATIONS

Town charges	\$ 3,000.00
Aid to dependent children	550.00
Support of poor	1,000.00
Health nurse	100.00
Memorial Day	35.00
Town Fair	100.00
White Pine Blister Rust	150.00
State Aid construction	1,066.00
Winter Highways	7,610.00
Summer Highways and Bridges	3,000.00
Road Planning Committee	500.00
Common Schools	18,450.00
Special school account	470.00

TOWN OF SIDNEY

11

School repairs	1,200.00	
Public Relations committee	400.00	
Staining Town Hall ($\frac{1}{2}$ cost)	75.00	
		<hr/>
Total appropriations		\$37,706.00
County tax		831.60
Overlay		353.08
		<hr/>
		\$ 38,890.68

PERSONAL PROPERTY ASSESSED IN 1952

	No.	
Horses	50	\$ 2,965.00
Beef cattle	25	1,300.00
Milk cows	773	50,245.00
2 yr. olds	77	3,850.00
18 mos.	85	2,125.00
Domestic fowl (Over 50 in number)	93,879	31,660.00
Stock in trade		1,649.00
Portable mills	1	500.00
Gasoline pumps	8	780.00
Radios	218	2,655.00
Electrical appliances		11,180.00
Tractors (not excised)	77	6,930.00
Machinery and equipment		3,935.00
Other property		2,690.00
		<hr/>
		\$122,464.00

EXEMPT LIVESTOCK AND POULTRY

	No.	
Cattle, (18 mos. and under)	484	\$7,260.00
Sheep under 35 in number	6	30.00
Kids and goats under 35 in number	15	75.00

Swine, under 10 in number	28	360.00
Domestic Fowl		
(to 50 in number)	1,532	863.00
		<hr/>
		\$ 8,588.00

TOWN POOR

Town Case No. 1:

Groceries	\$ 8.00	
Oil	6.10	
	<hr/>	
		\$ 14.10

Town Case No. 2:

Town of Fairfield	\$ 31.90	
City of Waterville	81.63	
Sisters Hospital	112.75	
Dr. Pomerleau	35.00	
Dr. Breard	10.00	
Rent	24.00	
Groceries	56.00	
	<hr/>	
		\$ 351.28

Town Case No. 3:

Dr. Milliken	\$ 8.00	
	<hr/>	
		\$ 8.00

Town Case No. 4:

Dirigo Medical Clinic	\$ 4.00	
Dr. Vickers	5.00	
Prescription filled	11.50	
	<hr/>	
		\$ 20.50

Town Case No. 5:

Dr. Mitchell	\$ 4.00	
	<hr/>	
		\$ 4.00

TOWN OF SIDNEY

13

Town Case No. 6:		
Eva Cowan's Convalescent Home	\$ 50.00	
		\$ 50.00
War Veterans Case No. 1:		
City of Augusta	\$ 472.03	
		\$ 472.03

SUMMARY: TOWN POOR

Appropriation		\$1,000.00
Expended	\$ 919.91	
Unexpended	80.09	
	\$1,000.00	
		\$1,000.00

OTHER TOWN'S POOR

Case No. 1:		
Dr. Mitchell		\$ -6.00
Received from City of Waterville	\$ 6.00	

STATE POOR

Case No. 1:		
Central Maine General Hospital	\$	\$ 27.94
Groceries		493.98
Received from State Treasurer	521.92	
	\$ 521.92	\$ 521.92

AID TO DEPENDENT CHILDREN

Appropriation		\$ 550.00
Paid State Treasurer	\$ 210.96	
Unexpended	339.04	
	\$ 550.00	\$ 550.00

STATE HEALTH NURSE

Appropriation		\$	100.00
Paid State Treasurer	\$	100.00	

ACCOUNTS RECEIVABLE

Due from State, State Poor		\$	67.52
Received from State, State Poor	\$	67.52	

MEMORIAL DAY

Appropriation		\$	35.00
Paid Velina Ellis, Secretary	\$	36.32	
Overdraft			1.32
	\$	36.32	\$ 36.32

TOWN FAIR

Appropriation		\$	100.00
Paid Rita Lathe, Secretary	\$	100.00	

TRUST FUNDS

	Expended	Rec'd from fund
Mary Shaw	\$ 2.00	\$ 2.00
Tolman	1.52	1.52
Reynolds Hill	4.00	4.00
Sibley	2.00	2.00
	\$ 9.52	\$ 9.52

WITHHOLDING TAX

Balance from 1952	\$	156.40
Withholdings Feb. 10, 1952- Feb. 10, 1953		1,250.25

TOWN OF SIDNEY

15

Paid Director Internal Revenue	\$1,356.95	
Balance carried forward	49.70	
	<hr/>	<hr/>
	\$1,406.65	\$1,406.65

RETIREMENT

Balance from 1952		\$ 79.98
Received during 1952		567.55
Paid Maine State Retirement		
System	\$ 561.00	
Balance on hand	86.53	
	<hr/>	<hr/>
	\$ 647.53	\$ 647.53

WHITE PINE BLISTER RUST CONTROL

Appropriation		\$ 150.00
Received from State		89.99
Received from State		60.00
Payrolls 1, 2, 3	\$ 239.98	
Paid by State	60.00	
Unexpended	.01	
	<hr/>	<hr/>
	\$ 299.99	\$ 299.99

WINTER HIGHWAYS

Appropriation		\$7,610.00
Received from State (1951-1952)		2,297.40
L. D. Goff contract	\$9,068.51	
Paid State Treasurer for State		
highway (1952-1953)	83.20	
Unexpended	755.69	
	<hr/>	<hr/>
	\$9,907.40	\$9,907.40

SUMMER HIGHWAYS AND BRIDGES

Appropriation		\$3,000.00	
Rec'd, Charles Whynot for culvert			28.95
Expended labor and gravel	\$2,435.56		
Culverts	267.35		
Plank, nails	176.62		
Unexpended	93.42		
		<hr/>	<hr/>
	\$3,028.95	\$3,028.95	

STATE AID NO. 1 SUMMARY

Balance due Depositors Trust			
Co., Feb. 10, 1952	\$10,400.00		
Received from State Treasurer,			
S. A. Allotment		\$ 2,132.00	
Appropriation		1,066.00	
Received from State Treasurer,			
refund-over payment on tarring		71.79	
Transferred from cash on hand		30.21	
Received from State Treasurer,			
refund-over estimation on Mill			
Pond Bridge		386.70	
Transferred from cash on hand		13.30	
Due Depositors Trust Co.,			
Feb. 10, 1953		6,700.0	
		<hr/>	<hr/>
	\$10,400.00	\$10,400.00	

SPECIAL COMMITTEE EXPENSE ACCOUNT FOR
MIDDLE ROAD CONSTRUCTION

Appropriation		\$	400.00
Telephone call	\$	65	
Unexpended	399.35		
		<hr/>	<hr/>
	\$	400.00	\$ 400.00

TOWN OF SIDNEY

17

ROAD PLANNING

Appropriation		\$	500.00
Transferred from excise tax			2,500.00
Expended by committee	\$	3,003.59	
Overdraft			3.59
	\$	3,003.59	\$ 3,003.59

TOWN ROAD IMPROVEMENT FUND

Apportioned by State 1952		\$	1,932.80
Balance 1951			2,040.54
Labor	\$	3,868.28	
Culverts		90.55	
Unexpended		14.51	
	\$	3,973.34	\$ 3,973.34

This money was expended on the Quaker Road from culvert south of the Stevens residence to West Sidney Corner, a distance of 2.4 miles.

SPECIAL RESOLVE

Received from State Treasurer		\$	500.00
Expended for labor	\$	499.91	
Unexpended		.09	
	\$	500.00	\$ 500.00

COUNTY TAX

Assessed		\$	831.60
Paid to County Treasurer	\$	831.60	

OVERLAY

Assessed		\$	353.08
Transferred to general cash	\$	353.08	

EXCISE TAX

1952 Tax		\$ 2,710.75
1953 Tax		1,286.41
Transferred to Road Planning	\$ 2,500.00	
Transferred to TRIF for gravel	584.80	
Transferred to General Cash	912.36	
		<hr/>
	\$ 3,997.16	\$ 3,997.16

PAINTING TOWN HALL

Appropriation		\$ 75.00
Paid Roland E. Philbrick	\$ 75.00	

TOWN CHARGES

RECEIPTS

Appropriation	\$ 3,000.00
Gerald Young, rent	50.00
Charles Hersom, rent	3.00
Goldie McKinnon, blueberries	110.00
Interest and costs	42.08
Telephone	4.19
Bank Stock Tax	89.52
Dog licenses, refund	26.78
R. R. and Tel. tax	14.50
Sidney Grange, ½ cost painting sign	9.00
Friend's Cemetery fund	101.66
Trust Fund, Carlos Hammond Lot	150.00
Colby College Fraternity	
rent Town Hall	6.00
Interest on note, rebate	2.08
	<hr/>
	\$ 3,635.91

EXPENDITURES

Salaries

Jennie Brackett, First Selectman	\$	590.00
Arthur B. Davenport, Second Selectman		375.00
Mary F. Philbrick, Third Selectman		430.00
Robert McCormack, Second Selectman		28.00
Aaron Marden, Second Selectman		18.00
Alice L. Hammond, Treasurer and Collector		550.00
Pearl Smith, Town Clerk		150.00
W. W. Cowan, Constable		58.00
Marie Graves, R. N.		35.00
Ray E. Philbrick, ballot clerk		24.00
Drusilla W. Smith, ballot clerk		6.00
Bigelow Barnard, ballot clerk		18.00
E. C. Wyman, ballot clerk		12.00
Storer Tanner, ballot clerk		18.00
Velina Ellis, ballot clerk		12.00
Alice L. Hammond, ballot clerk		6.00
Horace H. Drummond, moderator		7.00
Horace H. Drummond, school board		48.00
Percy Van Note, school board		45.00
Priscilla Bacon, school board		42.00
Charles Booker, Sealer of weights and measures		12.00
		————\$2,484.00
Office Supplies and Expenses:		
Mark's Printing House	\$	58.02
Pearl Smith, office expenses		35.43
U. S. Auto and Truck Guide, excise books		7.00
Dennison Press, tax bills		5.95
Merrill's, Inc., check lists		8.00
Depositors Trust Co., check book		7.28
Treasurer's and Collector's supplies		37.56

City Job Print, Letterheads	5.50	
Clerk's Medical Dictionary	2.50	
Alice L. Hammond, tax liens	32.00	
Jennie J. Brackett, office supplies and postage	9.60	
		\$ 208.84

Miscellaneous:

Kennebec Journal, 400 reports	\$ 278.25
City Job Print, ballots Town Meeting	14.75
City Job Print, ballots Special Town Meeting	8.75
City Job Print, cut Town Clerk	3.02
Macomber, Farr & Whitten, Treasurer's and Collector's bond	25.00
Margaret Smith, transfers	21.00
Waterville Sentinel, tax ad	2.90
Kennebec Journal, tax ad	2.20
M. D. Philbrick, mowing cemetery	2.00
Maine Municipal Association, dues	35.00
State Treasurer, water analysis	13.95
State Treasurer, audit 1952	133.15
Vera Barnard, janitor	6.50
Sidney Grange, wood	19.00
Depositors Trust Co., Service chg.	.98
Registry of Deeds, discharges	4.50
Alice Hammond, liens and postage	37.99
Murray Machinery Co., repairs on road machine	11.85
Oakland Welding Co., repairs on road machine	12.00
Malcolm C Philbrick, road machine repairs	7.84
Snell Tire Co., Tire repairs	33.59
Registry of Deeds, recording liens	32.00
Alfred Bechard, painting sign	18.00
Sears Roebuck, lock	2.70

TOWN OF SIDNEY

21

Dr. William Runyon, diagnosis	6.00	
Arnold Hdw. Co., 3 qt. paint	4.27	
Wyman & Young, shades	14.00	
Blake Hdw. Co., screens	5.00	
		\$ 756.19

Telephone	\$ 47.35	
Fire Fighting	54.20	
		\$ 101.55

Insurance:

Oxford Ins. Co., Town Hall	\$ 68.00	
Wm. Hambleton Ins. Co., schoolhouse	9.60	
		\$ 77.60

Interest:

Depositors Trust Co., highway loan	\$ 324.83	
Depositors Trust Co., temporary loan	175.00	
		\$ 499.83

Rebate on Taxes:

Frank Finn, excise tax	\$ 5.00	
Frederick Fassett, error	7.10	
		\$ 12.10

SUMMARY TOWN CHARGES

Appropriation	\$ 3,000.00
Receipts itemized above	635.91
Paid for:	
Salaries	\$ 2,484.00
Offices supplies and expenses	208.84
Miscellaneous	756.19
Telephone	47.35

Fire fighting	54.20	
Insurance	77.60	
Interest	499.83	
Rebate on taxes	12.10	
Overdraft		504.20
		<hr/>
	\$ 4,140.11	\$ 4,140.11

Comments and Notices: The time schedule for the annual Town Meeting is as follows: The Meeting will be called at 9:00 A. M. and a Moderator chosen. The ballot box for receiving ballots for the election of Town Officers shall be opened at 9:30 A. M. and shall be closed at 2:30 P. M. The meeting will be called to order by the Moderator at 10:00 A. M. for the purpose of acting on other articles in the Warrant Counting the ballots and announcing the names of those elected will be the last order of the meeting.

The Assessors of the Town of Sidney will be in session at the Town Office on the first day of April at 10:00 o'clock in the morning for the purpose of revising lists of the polls and estates taxable in said Town. Inhabitants of the Town are hereby notified to bring into the Assessors lists of their polls and all their estates, real and personal, which are required of them in accordance with Chapter 81, R. S. 1944, as amended. The Assessors especially urge Executors, Administrators, or other persons interested, in estates of persons deceased, which have been distributed during the past year, or have changed hands from any cause, to notify the Assessors of such change.

And any resident owner who neglects to comply with this notice is thereby barred of his right to make application to the Assessors or the County Commissioners, for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed.

Upon authorization of the Town the Selectmen have obtained the permission of Miriam Titcomb, executrix of the estate of Ida S. C. Titcomb to use the Tiffany Tomb provided the vault is kept in repair.

Respectfully submitted,

JENNIE BRACKETT

ROBERT McCORMACK

MARY PHILBRICK

TAX COLLECTOR'S REPORT

February 10, 1953

1952 TAXES

Commitment	\$38,890.68	
Paid Treasurer		\$37,967.62
Abatements (see below)		94.91
Discount		187.02
Liens, recorded Feb. 4, 1953		562.09
Uncollected (see below)		52.54
Reported in 1952 (Tax clubs)		26.50
	<hr/>	<hr/>
	\$38,890.68	\$38,890.68

1952 SUPPLEMENT

Commitment	\$ 95.80	
Paid Treasurer		\$ 95.80

1951 TAXES

Uncollected Feb. 10, 1952	\$ 431.84	
Paid Treasurer		15.60
Liens, recorded February 20, 1952		416.24
	<hr/>	<hr/>
	\$ 431.84	\$ 431.84

EXCISE TAXES**1952**

Receipts No. 126-442	\$ 2,710.75
----------------------	-------------

1953

Receipts No. 1-112	\$ 1,286.41	
Paid Treasurer		\$ 3,997.15
	<hr/>	<hr/>
	\$ 3,997.16	\$ 3,997.16

UNCOLLECTED TAXES

	Personal
Woodrow McLellan	\$ 26.98
Alfred Pooler	25.56
	<hr/>
	\$ 52.54

Poll taxes collected 100% .

Commitment and supplement collected 98.4% .

ABATEMENTS

Leo Karczewski, left town	\$ 4.26
Andrew Symonevich, left town	3.00
Howard Trask, over age	3.00
E. H. Kidwell, veteran's disability	3.00
Albert Taylor, over valuation	7.10
David and Doris Furbush, error in ownership	35.50
Kennebec Broadcasting Co., error in ownership	14.20
Gerald Ellis, error in assessment	24.85
	<hr/>
	\$ 94.91

Respectfully submitted,

ALICE L. HAMMOND

Tax Collector

TREASURER'S REPORT

February 10, 1953

Cash on hand, February 10, 1952	\$ 5,708.53
Add cash receipts (itemized below)	74,698.36
Total available	\$80,406.89
Cash disbursements	
Selectmen's Warrants No. 1-42	\$75,254.26
Cash balance, February 10, 1953	\$ 5,152.63
In reserve for trust funds to be created	251.66
Available	\$ 4,900.97

Itemized receipts:

Name	From State	Other Sources	Totals
Tax Collector:			
1951 tax		\$ 15.60	
1952 commitment		37,967.62	
1952 supplement		95.80	
1952 excise		2,710.75	
1953 excise		1,286.41	
			\$42,076.18

Tax Liens

1950	97.50
1951	113.50
	211.00

General Government:

Sale of blueberries		110.00	
Use of office phone		4.19	
Rebate on interest		2.08	
Rent of Hall		6.00	
Rent of School House		53.00	
Grange, $\frac{1}{2}$ cost of painting sign		9.00	
Interest and Costs		42.08	
Bank Stock Tax	\$ 89.52		
Dog Tax Refund	26.78		
R.R. and Tel. Tax	14.50		
	130.80	226.35	357.15

TOWN OF SIDNEY

27

Charity			
State Poor	521.92		
City of Waterville		6.00	
			527.92
Accounts Receivable			
State Poor	67.25		67.25
Highways			
S. A. No. 1	71.79		
S. A. Construction	2,132.00		
Winter	2,297.40		
T.R.I.F.	3,958.83		
Special Resolve	499.91		
S. A. No. 1, Rebate on Mill Pond Bridge	386.70		
C. C. Whynot, Culvert		28.95	
	9,346.63	28.95	9,375.58
Education			
George Potter, wood		40.00	
Proctor and Bowie, rebate		85.38	
Gledhill Bros., rebate		1.50	
School fund	9,654.00		
Tuition	106.33		
	9,760.33	126.88	9,887.21
Temporary Loans			
Depositors Trust Co.			10,000.00
Cemeteries			
Trust Fund interest		9.52	
C.G. Freeman fund to be created		101.66	
A.L. Hammond, fund to be created		150.00	
			261.18
Blister Rust			89.99
Forestry Dept., Fire			27.10
Withholding			1,250.25
Retirement			567.55
Total Cash Receipts			\$74,698.36

Respectfully submitted,

ALICE L. HAMMOND

Treasurer

DETAIL OF TAX LIENS

February 10, 1953

	Total	1952	1951	1950	1949	1948
Arsenault, Arthur	\$ 67.50	\$ 21.30	\$ 23.40	\$22.80		
Arthur, Charles E.	89.40	42.60	46.80			
Bolduc, Leo	68.40		23.40	22.80	22.20	
Breton, Alfred and Delvina	122.44	92.30	30.14			
Brown, Theodore	52.15	24.85	27.30			
Corey, George	89.40	42.60	46.80			
Benway, Mrs. Cephus	7.80		7.80			
Dexter, Keith	9.00	2.84	3.12	3.04		
Ellis, Luther	59.60	28.40	31.20			
Godbout, Willie	121.88			41.80	40.70	39.38
Gorfinkle, Rose A.	21.30	21.30				
Grivois, L. James and Ruth	37.28	37.28				
Jacques, Nelson	63.33	30.18	33.15			
Landry, Mary	44.70	21.30	23.40			
McLellan, Woodrow	42.60	42.60				
Phillips, Helen C. Heirs	35.50	35.50				
Rodrigue, Alphonse	54.43	54.43				
Tardiff, Albert	3.23					3.23
Woodward, Arnold	49.70	49.70				
Wyman, Mildred	5.85		5.85			
McLaughlin, James	31.29	14.91	16.38			
	\$1,076.78	\$562.09	\$318.74	\$90.44	\$62.90	\$42.61

RECEIPTS ON TAX LIENS

	Total	1951	1950
Ellis, Luther	\$ 20.40		\$ 20.40
Corey, George	45.60		45.60
Arthur, Charles	15.20		15.20
Jacques, Nelson	32.30		32.30
Phillips heirs	39.00	39.00	
Reynolds, heirs	7.80	7.80	
McAndless, Charles	50.70	50.70	
	\$211.00	\$97.50	\$113.50

TOWN OF SIDNEY

29

SUMMARY OF TAX LIEN ACCOUNT

Value of liens Feb. 10, 1952	\$309.45
Add	
1951 liens recorded Feb. 20, 1952	416.24
1952 liens, recorded Feb. 4, 1953	562.09
	<hr/>
	\$1,287.78
Deduct:	
Receipts during 1952	211.00
	<hr/>
Value of all liens, Feb. 10, 1953	\$1,076.78

TRUST FUNDS

Name	Balance 2/10/52	Interest Earned	Balance W'drawn 2/10/53
Cemetery or lot			
Hartson T. Bragg	\$ 102.94	\$ 2.67	— \$ 105.61
Albert C. Barnard	154.92	3.87	— 158.79
Albert M. Drummond	330.36	8.29	— 338.65
Reynold's Hill	478.41	8.41	\$4.00 482.82
Drummond	294.22	5.17	— 299.39
Woodward	200.00	3.51	— 203.51
Taylor	300.00	5.27	— 305.27
Shaw	157.84	2.77	2.00 158.61
Sibley	302.43	5.31	2.00 305.74
Barton	210.88	3.70	— 214.58
Tolman	101.52	1.77	1.52 101.77
*Friends' Cemetery (Quaker Hill)	101.66	—	— 101.66
*Carlos Hammond	150.00	—	— 150.00
School:			
Bacon's Corner	\$1,256.68	\$22.08	— \$1,278.76

*Subject to the approval of Town at its Annual Meeting, March 2, 1953.

CAPITAL RESERVE FUND SCHOOL BUILDING

Balance		Balance
Feb. 10, 1952	Interest	Feb. 10, 1953
\$6,454.78	\$153.82	\$6,608.60

On June 12, 1953, in accordance with a statute limiting the amount of a Capital Reserve Fund to be deposited in any one bank, \$3000.00 of this ac-

count was transferred to the Augusta Savings Bank. The above balance is now accounted for as follows:

Kennebec Savings Bank, Book No. 24292	\$3,579.64
Augusta Savings Bank, Book No. 85632	3,028.96
	<hr/>
	\$6,608.60

Respectfully submitted,

ALICE L. HAMMOND

Treasurer

REPORT OF SUPERINTENDENT OF SCHOOLS

To the School Board and Citizens of Sidney:

I respectfully submit herewith the annual report of the Superintendent of Schools:

The six schools in Sidney have operated during the past fiscal year with few changes in the teaching staff. Most of the teachers are local and in these times when teachers are so scarce, we are fortunate in having so many good teachers. Data pertaining to the several schools showing the teacher's names, grades taught, and enrollments are as follows.

Teacher	Grades	Enrollments
Annie McLellan (Cowan School)	Sub-pri. 1-2-3	8-5-3-8
Evelyn Hodgdon (Carlton School)	4-5-6-7-8	7-8-8-4-2
Elinor Kidwell (Lincoln School)	Sub-pri. 1-2-3	10-5-8-6
Ruby Barton (Holmes School)	4-5-6-7-8	4-8-6-7-3
Alice Reynolds (Longfellow School)	Sub-pri. 1-2-3	7-6-9-3
Wenona Goff (Thayer School)	4-5-6-7-8	4-5-3-5-6

During the summer vacation, Leonard Plourde resigned from the Carlton School, West Sidney, and Christine Benson resigned from the Cowan School. Annie McLellan, who had substituted at the Cowan School, was hired for the regular teacher for the school year 1952-53, and Marjorie Taylor

was hired at the Carlton School. Mrs. Taylor resigned on January 16, 1953, and Evelyn Hodgdon was hired to finish out the year in this school. Mrs. Hodgdon is a college graduate with four years of training.

Pupil progress in the several schools has been good. Young people who have gone on to High School have, almost without exception, made very good records. This would be one indication that they must have had good preparation in the grades.

TEXTBOOKS—The question has been asked if it is necessary to buy textbooks every year. The answer is that a textbook wears out and therefore must be replaced from time to time. A pupil in the grades has an average of nine textbooks, and the average life of a textbook is approximately five years. This shows why textbooks have to be purchased each year. In addition to the regular basal texts, we need to build up the supply of supplementary material, encyclopedias, dictionaries, etc. Books are purchased only as necessary to equip the pupil with a sound up-to-date book to aid him in his pursuit of an education.

SCHOOL BUILDINGS—During the past year, extensive repairs were made on the Carlton School, West Sidney. The building was painted on the outside during the summer vacation, and the windows were all furnished with glass as necessary, including putty. On the inside, a new ceiling was put up. This has made a marked improvement in the appearance of the room.

On the other schools, there were minor repairs such as repairing roofs, replacing of broken steps, etc. A stoop was placed over the main entrance of the Lincoln School and the Thayer Corner School.

Several people have commented on the expense of keeping these schools in repair. It should be borne in mind that the upkeep on six school buildings is bound to be quite an item even when they are in good condition to begin with. In the case of Sidney Schools, the buildings were in bad

shape when the new program of repair was started three years ago.

REPAIRS—A tentative list has been planned for the coming year. It should be noted that these items are important. This list is given in detail in the budget.

CONVEYANCE—During the spring of 1952, notices were posted calling the attention of the people in Sidney to the fact that it was time to solicit bids again for the School Conveyance Routes. Every effort was made to notify everyone and ample time was given between the notices and the date of closing the bids. As a result of the bidding, the same drivers are carrying scholars on the River Road and on the Middle Road. The only change was on the Pond Road, where the route was let to the lowest bidder. These routes have all been let out with the understanding that for the wages specified, every pupil who is entitled to conveyance on these several routes will be conveyed without extra charge.

It is my wish at this time to express my appreciation for the fine record of service given by Will Cowan, who drove the school bus for many years. A good bus driver is a valuable public servant to any community.

SEATS AND DESKS—The town of Sidney must give attention to the need of replacing the broken seats and desks and the obsolete units which are found in every school in town. A sum should be raised and appropriated each year for the purchase of new seats and desks until the seating arrangements have been made satisfactory. If new seats and desks are purchased, they would be movable, up-to-date, and fit into a new building if the time comes that Sidney should decide to build. The same policy applies to any new equipment including lights which may be purchased.

FINANCE—Much study has been given to the School Budget for the ensuing year. It has been carefully prepared by the School Board and Superintendent of Schools. In addition to this, the Budget Committee has given attention

to the various items involved, and the costs have been maintained at a comparatively low figure in almost every department.

Tuition is one of the large items in the Maintenance Account and is gradually increasing. Many children from Sidney go to High Schools in surrounding towns.

Tuition costs at the several schools are as follows:

School	No. of Pupils	Exp. 1952-53
Cony High School, Augusta	27	\$4,498.37
Higgins Classical Institute, Charleston	1	231.00
Williams High School, Oakland	9	1,486.64
Mount Merici Academy, Waterville	1	100.00
Coburn Classical Institute, Waterville	1	201.73
Waterville High School	6	1,090.08
Fairfield High School	2	357.22
Belgrade High School	6	1,037.34
	53	\$9,002.38

By request, the complete budget for 1953-1954 as approved by the School Board and presented to the Town Budget Committee is included in my report. This budget was approved by the Town Budget Committee and the complete budget is as follows:

SIDNEY SCHOOL DEPARTMENT

BUDGET 1953-54

MAINTENANCE ACCOUNT

RESOURCES

	Actual 1952-1953	Estimated 1953-1954
Balance (estimated)	\$ 2,213.67	
Appropriation	18,450.00	\$21,396.15
State School Fund	9,654.00	11,370.55
Miscellaneous	41.50	
	\$30,359.19	\$32,766.70

EXPENDITURES

Instruction	\$11,435.08	\$11,965.00
Fuel	1,045.41	1,250.00
Janitor	526.73	444.00
Conveyance	7,021.38	7,074.60
Textbooks	213.96	375.00
Supplies	610.61	600.00
Utilities	354.18	350.00
Tuition	9,002.38	10,708.10
	\$30,209.73	\$32,766.70

INSTRUCTION

Teacher	Grade	Pupils	Train.	Exp.	1952-53	1953-54
A. McLellan	S-P.-3	8-5-3-8	2	7	\$1,800.00	\$1,850.00
A. Reynolds	S-P.-3	7-6-9-3	2	15	\$1,800.00	\$1,850.00
E. Kidwell	S-P.-3	10-5-8-6	4-	10	\$2,000.00	\$2,000.00
W. Goff	4-8	4-5-3-5-6	2-	26	\$1,800.00	\$1,850.00
R. Burton	4-8	4-8-6-7-3	2	35-	\$1,800.00	\$1,850.00
E. Plourde	4-8		4	3		
M. Taylor	4-8		4-	4		
E. Hodgdon	4-8	7-9-8-4-2	4	?	1,800.00	\$1,850.00

TOWN OF SIDNEY

35

SECRETARIES

Dorothy Miner	Supt's Office 43 weeks	\$ 107.00
Edith Morton	Supt's Office 52 weeks	208.00
Sick Leave		200.00
Contingent Fund		200.00

\$11,435.08 \$11,925.00

JANITORS

Six Schools	\$2.00 per week per school--(37 weeks)	\$ 444.00
-------------	----------------------------------------	-----------

CONVEYANCE

Leola Graves	40 weeks @ \$57.50	\$2,300.00
Orville Tanner	40 weeks @ \$59.36	2,374.60
Lewis Johnson	40 weeks @ \$60.00	2,400.00

\$7,074.60

\$ 7,074.60

TUITION

Winter Term 1952-53 (Estimated)

Augusta	27 @ \$191.72	\$2,111.63
Oakland	9 @ \$254.71	734.24
Waterville	6 @ \$227.22	
Belgrade	6 @ \$246.17	492.30
Fairfield	2 @ \$185.86(1st Sem.)	135.36
Higgins	1 @ \$282.73(1st Sem.)	109.00

\$3,582.53

Spring Term

Same as Winter		3,582.53
Waterville --Full Year		1,363.32

\$ 8,528.38

Fall Term (Estimated) (11 Seniors)

Augusta	27
Oakland	9
Belgrade	6
Fairfield	2
Higgins	1

\$2,179.72

\$10,708.10

	Expended 1952-53	Estimated 1953-54	
Fuel	\$1,045.41	\$1,250.00	\$ 1,250.00
Textbooks	210.22	375.00	375.00
Supplies	610.61	600.00	600.00
Utilities	334.12	350.00	350.00
			<hr/> \$20,357.70

SPECIAL ACCOUNTS

	Actual 1952-53	Est. 1953-54
Equipment	\$340.80	\$100.00
Insurance	76.00	154.20
Superintendence	398.04	405.00
	<hr/> \$812.84	<hr/> \$ 659.20

SPECIAL ARTICLES

Repairs as Follows:	\$1,750.00
Seats and Desks 20 @ \$27.00	
plus \$10.00 transp.	\$ 550.00
	<hr/> \$2,300.00

REPAIR LIST FOR 1953**THAYER CORNER SCHOOL**

Repair foundation	\$ 50.00	
Repair Shed roof	10.00	
Close in gable window and set glass	16.00	
1 roll banking paper	4.00	
Refinish schoolroom floor	60.00	
		\$ 165.00

HOLMES SCHOOL

Repair Toilet Foundation	25.00	
New Clapboards, replace door knobs, paint blackboards, re-fit school- room doors including shed door, one new padlock, new window locks, repair desks,	50.00	
1 roll Banking paper	4.00	
New Chimney	300.00	
		\$ 379.00

COWAN SCHOOL

New ceiling	\$200.00	
Repair foundation	150.00	
Repair seats, paint for walls	15.00	
1 roll banking paper	4.00	
		\$ 369.00

CARLTON SCHOOL

1 roll banking paper	\$ 4.00	\$ 4.00
----------------------	---------	---------

LINCOLN SCHOOL

Repair toilet roof	\$ 75.00
Paint outside—two coats	350.00
Fluorescent Lighting	300.00

1 roll banking paper	4.00
	<hr/>
	\$ 729.00

LONGFELLOW SCHOOL

New boards on back wall—North end	\$ 25.00
New lock on doors, batten around doors,	
Fix window catches and cords	25.00
1 roll banking paper	4.00
	<hr/>
	54.00

ELECTRICAL WORK ON ALL SIX SCHOOLS	75.00
	<hr/>

Total cost of repairs—six schools	\$1,750.00
-----------------------------------	------------

There are differences of opinion, undoubtedly, regarding the cost of individual items. However, it has been the experience of the School Board during the past few years that most items have been underestimated. Furthermore, repair items often involve expenses unforeseen at the time of the estimate.

The School Board has benefited again from the new State Subsidy Law. This will continue to benefit the Town because it is a different formula than was used for the old Equalization Law. Without this new law, the expense to the town would be much greater than it is at the present time.

In these times of high wages and high living costs, it is impossible to operate any business on the same level as maintained ten or fifteen years ago. This is a different day entirely, and the reason that the expenses are not higher is because every effort has been made to maintain a sound economic program. The town is entitled to get a dollar's worth of value for every dollar spent and apparently this has been achieved.

Allow me to express my sincere thanks to the School Board, Town Officials, Teachers, and Citizens, who have helped so cooperatively during the past year.

A financial statement follows this report.

Respectfully submitted,

HUBERT E. REDDING

Superintendent of Schools

 SIDNEY SCHOOL FINANCIAL STATEMENT

School Maintenance Account

Receipts

Balance 1951-52	\$2,213.69
Appropriation	18,450.00
State Subsidy	9,654.00
George Potter-Wood Purchased	40.00
Gledhill Bros.	1.50

Total Receipts	\$30,359.19
----------------	-------------

Expenditures

Instruction	\$11,435.08
Fuel	1,045.41
Janitor	526.73
Conveyance	7,021.38
Tuition	9,002.38
Textbooks	213.96
Supplies	610.61
Utilities	354.18

Total Expenditures	\$30,209.73
--------------------	-------------

Balance	\$ 149.46
---------	-----------

ACCOUNTS FOR SPECIAL PURPOSES

Receipts

Balance 1951-52	\$ 423.46
Appropriation	470.00

Total Receipts	\$ 893.46
----------------	-----------

Expenditures

Equipment	\$ 340.80
Superintendent	396.04

TOWN OF SIDNEY

41

Insurance	76.00	
Total Expenditures		\$ 812.84
Balance		\$ 80.62

SPECIAL REPAIR ACCOUNT

Receipts

Balance 1951-52	\$ 2.47	
Appropriation	1,200.00	
Proctor & Bowie—Refund	85.38	
Total Receipts		\$ 1,287.85

Expenditures

Expended	\$ 1,287.85	
Total Expenditures		\$ 1,287.85

OIL HEATERS

Receipts

Balance 1951-52	\$ 9.00	
Total Receipts		\$ 9.00
No Expenditures		

TOWN FAIR REPORT

Receipts

Balance on hand Feb. 10, 1952	\$ 298.38
Interest in bank	3.85
Received from Town	100.00
Received from programs	138.50
Received from horse show	12.00
Received from Pine Tree Tractor	10.00

Received from tickets	47.35
Received from horse pulling	40.00
Received from ground rent	37.00
Received from dance	182.60

Expenses

Class B Horse Show	\$	5.00	
Janitor		1.50	
Waterville Sentinel and Kennebec Journal ads		2.60	
Insurance		25.00	
Bumper posters and expenses		12.98	
Queen prizes		8.50	
Lumber		18.88	
Horse show cards		6.25	
Constable		8.00	
Judges and loud speaker		15.00	
Misc., baby prizes, paper and ribbons		11.81	
Judges in Hall		5.00	
Orchestra		30.00	
Tax		34.00	
Hodges Badges		27.60	
Cleaning Grounds		5.00	
Lights		3.00	
Books and tags		93.33	
Premiums		200.75	
Eldon Dyer for applause meter		1.00	
Unexpended		354.48	
		\$	869.68
		\$	869.68

Respectfully submitted,

RITA LATHE

Secretary

REPORT OF MEMORIAL DAY FUND

RECEIPTS

Received from Town (appropriation)	\$	35.00
Received from Town Treasurer		1.32

EXPENSES

Paid for 12 doz. flags	\$	27.32	
Paid for care of lot		3.00	
Paid for Speaker		5.00	
Paid for opening Hall		1.00	
	\$	36.32	\$ 36.32

There are 120 flags on hand.

No more flags will be needed this year, 1953

I wish to thank all those who helped in this program.

I recommend the Town appropriate \$20.00 for Memorial Day Fund for 1953. We wish to thank Mrs. Jennie J. Brackett for the flags she donated to the town.

Respectfully submitted,

VELINA ELLIS

Secretary

TOWN CLERK'S REPORT

VITAL STATISTICS

Number of births: 4

Number of marriages: 9

The following list includes the names of residents and non-residents who have died in Sidney, also deaths from other localities to the place of residence, birth or burial.

1952

Mar.	1	Herbert B. Holland	age 85	years
Apr.	10	Effie C. Williams	age 72	years
Apr.	29	Charles H. Burgess	age 91	years
May	12	Fred E. Bickford	age 86	years
June	6	Margaret L. Ladner	age 82	years
June	24	Annie L. Wing	age 92	years
June	24	Mary A. Pelkey	age 88	years
June	26	Minnie Y. Perkins	age 81	years
July	11	Mrs. Sarah Allen	age 102	years
July	12	Henry M. Hastings	age 81	years
July	26	George T. Manson	age 87	years
Aug.	8	Ella L. Lombard	age 80	years
Sept.	17	Maude S. Clark	age 81	years
Oct.	12	Arthur B. Davenport	age 55	years
Nov.	5	Lottie H. Bixby	age 72	years
Nov.	8	Michele Morin	age 6	months
Nov.	17	Stephen N. Warren	age 65	years
Nov.	22	Roderick J. Riley	age 24	years
Dec.	2	Julia A. H. Lyon	age 90	years
Dec.	10	Frank W. Shepherd	age 66	years
Dec.	11	Mrs. Sadie J. Leighton	age 55	years
Dec.	18	George N. McCann	age 62	years
Dec.	24	Elsie G. Redmond	age 70	years
Dec.	27	Fred A. Pullen	age 60	years
1953				
Jan.	13	Howard C. Hammond	age 73	years
Jan.	13	Della M. Williams	age 78	years

1952

Number of dogs licensed: 77 males; 20 females 50 spayed females; 4 kennels; 8 dead.

Again my sincere thanks to all who loyally supported me the past year.

Respectfully submitted,

(MRS.) PEARL F. SMITH

Town Clerk

REPORT OF ROAD PLANNING COMMITTEE

Appropriation		\$ 3,000.00
Expended by Committee	\$ 3,003.59	
Overdraft		3.59
	<hr/>	<hr/>
	\$ 3,003.59	\$ 3,003.59

	Allocated	Spent	Gravel (yds.)
David Field Road	\$ 300.00	\$ 300.25	504
Town Farm Road	500.00	499.91	1088
Minot, Hallett, Goodhue Roads	600.00	599.92	756
Quaker Road, No. Kelly Hill	100.00	103.34	212
Quaker Road, No. Bartlett Road	400.00	398.89	408
Shephard Rd. W. Walter Haskell	200.00	199.59	198
Reynold's Hill Road	100.00	100.15	60
Church Road to Tilton's res.	100.00	100.51	90
Dinsmore Road	200.00	199.38	228
Philbrick Road	150.00	153.52	140
Bailey's Road	100.00	100.16	104
Ferry Rd. E. River Road	50.00	50.30	128
Quaker Road So. Bartlett Road	100.00	98.85	92
Blake Road	100.00	98.82	112
	<hr/>	<hr/>	<hr/>
	\$3,000.00	\$3,003.59	4120

2448 yards of this gravel were free, taken from Town Farm Pit.

The planning board strongly recommended that preparatory work such as ditching and culverts be done previous to the graveling, and that such work be paid for from Summer Highway Appropriation. Following the above recommendation \$250.00 from Summer Highways and Bridges was used for necessary bulldozing on the above roads and also for Quaker Road construction.

The above allocations were decided upon at a meeting of

the Road Planning Board which was held at 1:30 p. m., May 11, 1952 at the Town Hall with W. W. Cowan, George Potter, Lendall Goff and Leslie Lathe present.

The cost per yard of gravel averaged \$0.40 $\frac{3}{5}$ c.

Respectfully submitted,

LENDALL D. GOFF

Chairman

ROAD COMMISSIONER'S REPORT

During the summer of 1952 the following bridges were re-planked and repaired:

By Alfred Pelotte's residence
Near Faught driveway on Middle Road
On Lyon Road near Middle Road
On Church Road near Middle Road

The bridge south of Clifton Tilton's residence on the Eight Rod Road was re-planked and repaired at a cost of \$157.63. This was in accordance with the County Commissioner's decision not to close the road following a hearing July 8.

Three new culverts were used in the construction of the Quaker Road in conjunction with Town Road Improvement Funds.

There are two new twelve inch twenty foot culverts on hand.

Major Expenditures include:

Culverts	\$ 267.35
Plank	159.62
Labor	1,841.46
Spikes	17.00
M. C. Philbrick, Road Commissioner	594.10

All town ways were graded twice and some three times during the spring.

The dangerous places at several corners and narrow places along the Quaker Road were remedied with a bulldozer.

Approximately \$250.00 of my appropriation was spent preparing roads for graveling according to recommendation of Road Planning Committee.

More than \$100.00 of my appropriation was spent cutting bushes, etc. on Quaker Road getting ready for Town

Road Improvement Funds construction. \$56.00 of my appropriation was used to furnish gravel for the Special Resolve used on Middle Road.

In planning an appropriation for 1953 the fact that all preparatory work for Town Road Improvement Fund construction and bush cutting on all completed Town Road Improvement Fund road must come from this appropriation should be borne in mind. More work than usual must be done on the Mills Road since families are now living there. A culvert needs to be replaced.

Respectfully submitted,

MALCOLM C. PHILBRICK

Road Commissioner

REPORT OF SPECIAL EXPENSE ACCOUNT FOR MIDDLE ROAD CONSTRUCTION

We, the undersigned committee that was appointed at the annual Town Meeting, March 3, 1952, hereby report that approximately \$2,200.00 was expended on the Middle Road under the supervision of Division Engineer, Mr. Vickery. This covered hauling and spreading approximately 2500 yards of gravel and covered a distance of 1.3 miles. The average depth of gravel varied from six to eight inches. The only expense to the Town was a \$0.65 telephone call.

Respectfully submitted,

OTIS Z. BACON

DEAN BAILEY

LESLIE R. LATHE

REPORT OF BUDGET COMMITTEE

Appropriations 1952	Article for 1953	Recommended 1953
\$ 35.00	5. Memorial Day	\$ 35.00
100.00	6. Health Nurse	100.00
3,000.00	7. Town Charges	4,000.00
550.00	8. Aid to Dependent Children	500.00
1,000.00	9. Support of Poor	1,000.00
	10. Publicity Bureau	
100.00	11. Town Fair	100.00
150.00	13. Blister Rust	
1,066.00	16. State Aid Construction	1,066.00
500.00	19. Road Planning	500.00
	Transfer \$2500.00 from excise	
3,000.00	20. Highways and Bridges	3,200.00
	\$200.00 of this to be re-	
	served for winter use	
7,610.00	22. Winter Highways	7,685.00
	23. Transfer gravel money	yes
	25. Fire companies	600.00
	26. Town Cemetery Lot	10.00
18,450.00	32. Common School Fund	21,395.00
470.00	33. Special School Account	660.00
1,200.00	34. Repairs-schools	1,750.00
	35. Seats and Desks	550.00
	36. School Fund in trust	
400.00	Special Expense Account	
75.00	Painting Town Hall	
	39. Calcium Chloride	
	42. Insurance Town employees	
	43. Liability insurance	
	44. Flagpole	
<hr/> \$37,706.00		<hr/> \$43,136.00

DEAN BAILEY, Chairman

ALICE HAMMOND, Secretary

ANNUAL REPORT

PUBLIC HEALTH NURSING

1952

A total of ten nursing days was spent in your town. The service was comprised of home visiting on a limited basis, Child Health Conferences and planning with local Health Council for a more comprehensive program for the coming year.

A series of six Child Health Conferences was held with an average attendance of eleven per conference; forty-seven physical examinations were given; fourteen were vaccinated against smallpox and immunized against diphtheria, whooping cough and tetanus.

The Local Health Council and your Public Health Nurse have long felt that the Town as a whole is still unaware of many services available to them through the Division of Public Health Nursing. A series of meetings are to be held to bring us up to date on Nursing Services, and parents are urged to attend these.

Also the Council has completed a permanent file, listing all immunizations given to school children, infants and preschools. This file will be in possession of the Council and information, as requested, dispensed to the families.

At the next Council Meeting a more extensive school program will be the subject of discussion.

In closing, may I thank the Local Health Council members for its splendid work and the townspeople for their co-operation.

Respectfully submitted,

EUNICE S. NOLLET

Public Health Nurse

BLISTER RUST CONTROL

The following is a brief report of White Pine Blister Rust control work performed in your town in 1952.

Blister rust control in the State of Maine is conducted by the Bureau of Entomology & Plant Quarantine of the United States Department of Agriculture, The Maine Forest Service, towns, cities and individuals cooperating. The disease is present in every white pine town in the state, varying in intensity from light to nearly one hundred per cent infection. Pines of all ages are susceptible, but the greatest damage is to trees in the younger classes. The rust is a two host disease, white pines and all varieties of the currant and gooseberry family, called ribes, are the hosts. The disease cannot spread from pine to pine, but spreads to the pines from the infected ribes located within infecting distance, usually under 900 feet. The spread of the disease is controlled by destroying ribes growing closely associated with pines.

Our records show that Sidney has 3,861 acres of pine bearing lands, which necessitates the removal of ribes from 13,506 acres, in order to protect the pines from the rust.

The Town of Sidney made \$150.00 available for this work in 1952, and during the control season 2,824 currant and gooseberry bushes were destroyed on 1,970 acres, at a cost of \$304.98 (Town \$149.99, State \$149.99, Federal Government \$5.00). There are 13,446 acres that are now on maintenance, however, approximately 6,500 acres of this maintenance area should be re-examined in the near future.

As this work is only conducted on a cooperative basis, we recommend that your town make funds available for the 1953 work season.

Very truly yours

HARRINGTON G. BRADBURY

District Leader

**REPORT OF CENTER SIDNEY VOLUNTEER FIRE
DEPARTMENT, INC.**

Feb. 10, 1952—Feb. 10, 1953

Number of calls answered 8.

During the winter months volunteer help has been erecting a building, which is nearing completion for housing equipment.

I am concerned over lack of interest in meetings and volunteers at fires. Just because we have a truck, does not make a Fire Dept. It must be financed and manned to receive full benefit. It cannot be backed by a faithful few indefinitely.

Respectfully submitted,

GEORGE M. ELLIS.

Chief

**REPORT OF WEST RIVER ROAD VOLUNTEER FIRE
DEPT., INC.**

To the Selectmen of the Town of Sidney:

The West River Road fire truck answered two fire calls during 1952.

1. House fire at the Farrell home on Quaker Road.
2. Woods fire on the Peavy Road.

We also pumped out one cellar; delivered 8 tanks of water to people without water; filled 2 wells by pumping water from a farm pond. Also put 2 tanks of water on rubbish fires.

We need 40 feet of 2" suction hose; and about 700 feet of 1½" pressure, or discharge hose.

The equipment we have seems to be in good order and the truck is kept ready to go.

Respectfully submitted,

SAMUEL P. HUNTINGTON

Fire Chief

**REPORT OF LAKESHORE VOLUNTEER FIRE
DEPARTMENT, INC.**

To the Selectmen and the townspeople of Sidney:

Number of calls answered 8

Fire on Quaker Road

Fire on Peavy farm

Fire at Roy Bacon's

Fire at Farrell's

Fire at Guimond's

Fire at Ellis farm

2 calls to assist Oakland Fire Dept.

We hauled several loads of water to different wells during the dry spell of last summer and fall.

Respectfully submitted,

ROBERT McCORMACK

Fire Chief

AUDITOR'S REPORT

Board of Selectmen
Sidney, Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Town of Sidney have been audited for the fiscal year ended February 10, 1952.

The examination was made by Auditor L. J. Hann in accordance with generally accepted auditing standards that pertain to municipal accounting. Audit analysis was on a basis consistent with that of the preceding year, and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled.

Exhibits and schedules incorporated in this report present the result of the financial operations of the Town for the period designated.

All of which is respectfully submitted.

Very truly yours,

FRED W. BERRY

State Auditor

COMMENTS**TOWN OF SIDNEY****FEBRUARY 11, 1951 TO FEBRUARY 10, 1952**

An audit of the books and records of the Town of Sidney has been completed for the municipal year ended February 10, 1952. The audit included an examination of the records maintained by the Assessors, Selectmen, Treasurer, Tax Collector and Town Clerk.

It was ascertained that at the annual town meeting the townspeople voted to transfer \$2,500.00 from excise tax monies to the Road Plowing account. It was also voted to transfer \$1,500.00 from the unappropriated surplus to the Fire Department account.

The examination consisted of a review of cash transactions as well as an analysis of revenues and expenditures which revealed that expenditures exceeded available funds by \$767.84. Overdrafts were noted in several appropriation accounts, more particularly in the Town Charges, Highways and Bridges and Unclassified accounts totaling \$203.87, \$554.21 and \$371.04 respectively. Overdrafts and unexpended balances are summarized as follows:

Overdrafts	\$1,129.12
Unexpended Balances	361.28
	<hr/>
Net Overdrafts	767.84

The Department of Attorney General has advised that overdrafts are not permitted by statute, except in certain instances where emergencies arise in highway activities, and then only to the extent of 15% of the highway appropriation.

A comparative statement of revenues and expenditures (Exhibit B,) disclosed that for the 1951 year revenues increased by \$104.47 as compared with those of the previous year. Expenditures for the same period decreased by \$9,892.17. The factors contributing to these differences were reviewed with no exceptions noted. Following is a summary of the differences as compared with revenues and expenditures of the preceding year:

Increased Revenues

Real, personal and Poll Taxes	\$2,583.59
Sale of Supplies	109.25
Rentals	21.00
Other Accounts (net)	<u>2,609.37</u>
Net Increase	\$ 104.47

Decreased Expenditures

General Government	\$1,273.54
Highways and Bridges	9,471.36
Charities	867.94
Other Accounts (net)	<u>1,720.67</u>
Net Decrease	\$9,892.17

At the year end the unappropriated surplus amounted to \$5,927.95 or a net decrease of \$482.64, as compared with the previous year. The factors contributing to the decrease are summarized as follows:

Decrease

Transfer to Fire Department	\$1,500.00
Excess of Expenditures Over Available Funds	767.84
Withholding Tax Adjustment	<u>.60</u>
Total Decrease	\$2,268.44

Increase

State Aid Road Balance Adjusted	1,785.80
Net Decrease	\$ 482.64

Excise tax collections were verified by examination of the copies of the receipts retained by the Collector. The collections are summarized as follows:

1951 Receipts No. 101 to No. 442	\$2,818.24
1952 Receipts No. 1 to No. 125	1,153.74
Total	\$3,971.98

Trust fund transactions were reviewed and found to be invested in savings accounts which were examined and found to be properly accounted for. The principals and unexpended income amounted to \$3,560.26 and \$329.94 respectively.

SCOPE OF AUDIT

Count of cash was made and records were checked to determine the accuracy of recording cash transactions. The system of internal control was reviewed as pertained to the handling of cash and other matters of financial concern. Revenues and expenditures were examined by methods and to the extent deemed necessary. Letters of verification were utilized to determine the correctness of tax and tax lien accounts and notes payable. Insurance and bond coverage were examined.

Included in this report are exhibits and schedules pertaining to the financial status of the Town. Audit procedures were followed to the extent deemed necessary to develop these statements.

It is believed that the accompanying balance sheet and supporting statements fairly present the financial position of the Town at February 10, 1952, and the result of its operations for the year then ended.

COMPARATIVE BALANCE SHEET**Feb. 10, 1952 Feb. 10, 1951****GENERAL FUND**

ASSETS		
Cash in Bank	\$ 5,708.53	\$ 3,537.69
Accounts Receivable (Schedule A-1)	67.25	416.82
Taxes Receivable (Schedule A-2)	431.84	
Tax Liens (Schedule A-3)	309.45	555.97
Deferred Charges (Schedule A-4)	11,060.57	
Deferred Appropriations (Schedule A-4)	5,529.19	5,481.00
TOTAL—General Fund	\$23,106.83	\$ 9,991.48

TRUST AND RESERVE FUNDS

ASSETS		
Capital Reserve Fund:		
Time Deposit (Schedule A-7)	\$ 6,454.78	\$ 6,302.57
Trust Funds:		
Time Deposits (Schedule A-8)	3,890.20	3,895.23
TOTAL—Reserve and Trust Funds	\$10,344.98	\$10,197.80

TOWN OF SIDNEY

61

	Feb. 10, 1952	Feb. 10, 1951
GENERAL FUND		
LIABILITIES		
Accounts Payable (Sch. A-5)	\$ 236.41	\$ 162.63
Notes Payable (Sch. A-6)	10,400.00	10,000.00
	<hr/>	<hr/>
Total Liabilities	\$10,636.41	\$10,162.63
Deferred Credit—Prepaid Taxes	26.50	
RESERVES		
Excise Taxes	\$2,916.58	\$1,444.60
Authorized Expenditures (Exhibit D)	\$3,599.39	8,026.34
	<hr/>	<hr/>
Total Reserves	6,515.97	6,581.74
SURPLUS		
Unappropriated (Ex. C)	5,927.95	6,410.59
	<hr/>	<hr/>
TOTAL—General Fund	\$23,106.83	\$ 9,991.48

TRUST AND RESERVE FUNDS

LIABILITIES		
Capital Reserve Fund:		
Principal (Sch. A-7)	\$ 6,454.78	\$ 6,302.57
Trust Funds:		
Principals (Sch. A-10)	\$3,560.26	\$3,560.26
Unexpended Income (Sch. A-10)	329.94	334.97
	<hr/>	<hr/>
Total Trust Funds	3,890.20	3,895.23
	<hr/>	<hr/>
TOTAL—Reserve & Trust Funds	\$10,344.98	\$10,197.80

**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
YEARS ENDED FEBRUARY 10,**

	1952	1951	1950
REVENUES:			
Real Estate, Personal and Poll Taxes	\$41,159.46	\$38,575.87	\$37,422.69
Supplemental Taxes	185.85	107.88	161.93
Excise Taxes	2,500.00	3,311.28	3,441.98
State of Maine	15,827.78	17,634.09	13,933.39
Other Towns' Poor	66.00	18.75	40.00
Town Property	40.00	40.00	618.00
Costs and Interest	37.90	58.75	34.76
Interest on Sinking Fund		10.17	28.75
Trust Fund Income	66.84	62.71	58.66
Rentals	111.00	90.00	220.50
Tuition and Supplies		55.80	25.90
Forest Fire Reimbursements		38.33	
Sale of Supplies	109.25		
Miscellaneous	19.25	15.23	42.36
TOTAL REVENUES	60,123.33	60,018.86	56,028.92
ADD:			
Deferred Appropriation State Aid Road	1,114.19	4,029.24	2,517.76
Transfer from Sinking Fund			1,000.00
Transferred from Surplus	1,500.00	3,485.80	900.00
Carrying Balances Expended		3,603.23	4,600.46
	\$62,737.52	\$71,137.13	\$65,047.14

DEDUCT:

Revenue Applicable to Appropriation
 Carrying Balances
 Transfer to Capital Reserve Fund
 Transfer to Surplus

565.16
 1,785.80

1,000.00

TOTAL AVAILABLE FUNDS

\$60,386.56 \$71,137.13 \$64,047.14

EXPENDITURES:

General Government

3,534.95

Protection

4,808.49

3,841.89

Health and Sanitation

1,500.00

50.00

Highways and Bridges

100.00

25,080.82

Charities

17,758.97

1,784.95

Education

2,814.35

23,756.76

Cemeteries

28,702.62

58.66

Municipal Indebtedness

66.84

1,000.00

Special Assessments

4,749.07

4,457.36

Unclassified

1,927.60

392.43

TOTAL EXPENDITURES

61,154.40 \$71,046.57 \$60,422.87

EXCESS OF EXPENDITURES
OVER AVAILABLE FUNDS

\$ 767.84

EXCESS OF AVAILABLE FUNDS
OVER EXPENDITURES

\$ 90.56 \$ 3,624.27

NOTES

